

REMARKS

In the above-identified Office Action the Examiner has rejected claims 1-3 as unpatentable over Figures 3-4 of the subject application in view of Azima et al. The Examiner has concluded that it would have been obvious to compress the deformable material of the admitted prior art of Figures 3 and 4 by heating as taught by Azima for the improved frequency characteristics in obtaining the desired acoustic resistance.

Applicant disagrees with the Examiner's conclusions in this regard and has amended claim 1 to more specifically recite over the art as described by the Examiner. More specifically, claim 1 now recites an open cell polyurethane foam which forms a sheet; the sheet is compressed to form a planar sheet of a pre-determined uniform thickness thereby obtaining a desired and predictable acoustic resistance. This is not taught in the art, and particularly in the combination as set forth by the Examiner. Azima teaches that variations of thickness are achieved by deforming one part of the left panel member and not the other (see Figure 1(c)). Thus, if one were to transfer the teachings of Azima to the prior art disclosed by applicant, one would have a filter which is not uniformly compressed and, thus, would not provide uniform acoustic resistance as now recited in the claims, which is not commercially acceptable. Applicant could not commercially tolerate selective compression so as to achieve contouring of the sheet, because such would result in non-uniform and unpredictable acoustic resistance, both within a specific acoustic resistor and across a plurality of acoustic resistors.

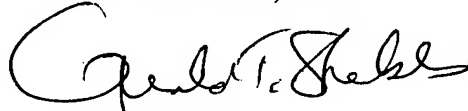
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Further, applicant's invention is specifically directed to a microphone unit, whereas Azima is directed to a loudspeaker, and more specifically, acoustic devices that depend on bending wave action in panel members and through which air cannot pass. Applicant does not have panel members and it does not bend wave action. Accordingly, one skilled in the art would not think it obvious to take the teachings directed to a loudspeaker and combine them with teachings directed to a microphone as the structures and acoustic considerations for each are significantly different.

Applicant hereby requests reconsideration and re-examination thereof.

With the above amendments and remarks this application is considered ready for allowance and applicant earnestly solicits early notice of same. Should the Examiner be of the opinion that a telephone conference would expedite prosecution of the subject application, he is respectfully requested to call the undersigned at the below listed number.

Respectfully submitted,
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Dated: **August 9, 2007**
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